# Mississippi Pass-Through Entity Income Tax Voucher

## Instructions

#### **Estimated Tax Payments**

Every pass-through entity taxpayer having an annual income tax liability in excess of \$200 must make estimated tax payments. This voucher, 84-300, should be used to remit estimated tax payments for Composite S Corporations and Composite Partnerships. For Partnerships that elect to withhold and remit 5% of the partnership's net gain/profit to each partners' tax account, Form 84-387, Partnership Income Tax Withholding Voucher should be used. Corporations use Form 83-300, Corporate Income Tax Voucher.

For more information about estimated income tax payments for pass-through entities, please see the instructions, Form 84-100.

## **Payment Options**

- To pay this amount online, go to www.dor.ms.gov, click on Taxpayer Access Point (TAP) and follow the instructions.
- To pay by check or money order, complete the payment coupon below:
  - Make the check or money order payable to Department of Revenue
  - Mail both the payment coupon and check/money order to: P.O. Box 23075, Jackson, MS 39225-3075
  - Check the appropriate box on the voucher for the payment type you are remitting.
  - Check the amended return box on the voucher if you are making a payment with an amended return.
  - Write the identification number on the check or money order.
  - Duplex forms or photocopies are NOT acceptable.
- To pay by credit card or electronic check go to www.officialpayments.com.
  - There is a 2 ½ % fee for credit cards or a \$3.00 fee for E-checks charged by Official Payments.
  - Visa, MasterCard, Discover and American Express cards are accepted.
  - Jurisdiction code for Mississippi is 3400.



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Tax Year Beginning Ta		Tax Year Ending	Payment Due Date		
	mmddyyy	у		mm dd yyyy	mm dd yyyy
FEIN				CHECK ONE	CHECK ONE
Legal Name and DBA				Composite S Corporation	Estimate Payment
Address				Composite Partnership	Return Payment
City		State	Zip +4	S-Corporation	Amended Return Payment

Amount Paid	- (	00